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MEMORANDUM

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BY ELECTRONIC MAIL

FROM: Olsson Frank Weeda Terman Matz PC

RE: CBP's Form 5106 Crackdown Starts September 18: A Bad Address Could Stop an Entry

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CBP will begin immediately voiding importer-of-record numbers tied to inaccurate or incomplete Form 5106 information on September 18, 2026. Once voided, an importer number is invalid for all purposes, including entry, and the resulting disruption may surface only when merchandise is ready to clear.

CBP's August 19 Federal Register notice is not a routine reminder to update registration data. It is an enforcement measure issued as an early implementation step under Executive Order 14411, *Strengthening Customs Enforcement*. The immediate issue is basic importer identity information; the larger message is that CBP is treating the IOR registry as an enforcement and accountability tool, not simply an administrative database.

For importers, the risk is operational: a preventable recordkeeping issue can interrupt entry processing, trigger storage and demurrage costs, and require a scramble to reestablish the importer number. For customs brokers, the notice places renewed emphasis on direct powers of attorney, verification of client-provided information, and the prohibition against transmitting data that the broker knows or should know is false or misleading. We will be issuing a separate client memo on broker enforcement targeting.

What CBP Will Do

Beginning September 18, 2026, CBP states that it will void an IOR number if it determines that the importer, or a broker acting for the importer, failed to provide complete and accurate Form 5106 information. A voided IOR number is not merely inactive; CBP says it is invalid "for any purpose," including the entry of imported merchandise. CBP also reserves the right to pursue additional enforcement action where appropriate. We will be issuing a separate client memo on CBP enforcement tools and tasks forces.

The notice applies to both:

- New Form 5106 submissions.
- Information already on file for existing importers.

CBP says it is comprehensively reviewing Form 5106 information for accuracy. This means that importers should not assume a number is safe simply because it has been used without issue for years. A legacy filing completed by a broker, freight forwarder, registered agent, consultant, or former employee may now present a material compliance problem. CBP did not confirm which data set prevails, the information filed via the 5106 form or ACE when questioned last week at its annual leadership and trade gathering, the Trade Cargo Security Summit. We recommend updating both to reflect the same accurate information if either has inconsistent information or inaccurate information.

The Data CBP Is Targeting

The Form 5106 contains multiple required identity fields, including the importer's name, IRS EIN, SSN or CBP-assigned number, mailing address, physical address, telephone number, and email address. CBP's notice places particular emphasis on whether this information is current, accurate, complete, and directly attributable to the importer.

Data field	**CBP's stated expectation**	**Common risk pattern**
Physical address	The actual location associated with the importer's business or the individual importer. A principal's home address may be used where appropriate; however a business address is less likely to raise a red flag.	Broker, forwarder, registered-agent, P.O. box, virtual-office, business-service-center, or other third-party address.
Email address	A valid address belonging to the importer.	Shared broker inbox, forwarder email, consultant address, or mailbox controlled by a person no longer associated with the importer.
Telephone number	A valid number belonging to the importer.	Broker, logistics provider, registered-agent, or other third-party number.
EIN, SSN, or CBP number	Accurate identity information that belongs to the IOR.	Mismatched entity information, stale ownership or entity details,

Data field	CBP's stated expectation	Common risk pattern
		and records created under an incorrect or predecessor entity.
Broker authority	A valid POA executed directly between the broker and the IOR.	Reliance on a POA routed through a freight forwarder or another intermediary.

CBP specifically says a broker submitting Form 5106 information for a client must have a valid power of attorney executed *directly with the IOR*. The agency also reiterates that brokers must exercise due diligence and should not transmit unverified information or information they know, or should know, is false or misleading.

Why This Creates a Business-Continuity Risk

The notice's most consequential feature is the sequence: CBP may void first and provide instructions for reestablishment afterward. CBP will send written notice to the email address most recently submitted by the IOR and, if applicable, copy the broker that last filed an entry for that importer.

That approach presents a practical problem. An importer whose Form 5106 contains a broker or third-party email address may not receive the notice directly. An importer that used an abandoned mailbox, former employee's email, or inaccessible overseas contact may not receive it at all.

CBP states that the voiding notice will identify the basis for the action and provide instructions on seeking reestablishment. CBP directs questions and requests for reestablishment to IORProgram@cbp.dhs.gov, using the subject line "Enforcing IOR Accuracy." The notice, however, does not set out a defined pre-voiding cure process or a published turnaround time for reestablishment.

Accordingly, importers should not treat September 18 as a date by which they can begin reviewing their records. It should be treated as the date by which corrective filings should already be underway or complete.

Where the Exposure Is Concentrated

This initiative is likely to affect more than obvious registration errors. The highest-risk importers may include:

- **Nonresident importers** that used a U.S. broker, forwarder, registered agent, or service-provider address because the importer lacks a conventional U.S. office.

- **DDP imports** in which the foreign seller is the IOR but third-party logistics providers supplied the contact information used on Form 5106.
- **E-commerce businesses** that used fulfillment-center, virtual-office, or service-provider addresses rather than an address associated with the legal importer.
- **Small and mid-sized importers** whose original Form 5106 was prepared years ago by an accountant, broker, attorney, consultant, or corporate-service company.
- **Importers with personnel changes** where the email address on record belongs to a former employee or an individual who no longer manages customs compliance.
- **Brokerage portfolios** where the same broker address, general email address, or contact number may have been entered across numerous importer records.

The Federal Register notice is also part of a much broader policy agenda under Executive Order 14411. The order directs DHS and CBP to revise importer eligibility rules, update the IOR registry, confirm that active IORs comply with applicable requirements and disclosures, develop risk-based IOR tiers, and establish recurrent vetting procedures. It also contemplates heightened requirements for foreign IORs, including changes involving bonds, domestic assets, good standing, and entry practices.

The Form 5106 initiative should therefore be viewed as the first operational checkpoint—not the last.

Form 5106 Compliance Plan

Importers and brokers should conduct a documented, portfolio-wide review now. The most useful approach is not simply to ask whether the company "has a Form 5106," but whether the actual information in CBP's system accurately identifies the current legal importer and can withstand verification.

1. Obtain and review the actual record

Review the Form 5106 information that is currently on file with CBP rather than relying on internal spreadsheets, an old PDF, or assumptions about what a broker submitted. Confirm:

- Exact legal name and any DBA information.
- EIN, SSN, or CBP-assigned importer number.
- Mailing address and physical address.
- Telephone number.
- Email address.

- Entity structure, ownership, and officer information where applicable.
- The date and manner of the most recent update.

A review should focus on what CBP has, not simply what the importer believes it provided.

2. Test whether the importer controls each data point

The central question is ownership and verifiability. Does the information belong to the IOR, and can the IOR substantiate it if CBP asks?

For the physical address, the analysis should be more rigorous than whether the address receives mail. The address should be genuinely associated with the business or individual importer. CBP's instructions recognize that a principal's home address may serve as the business-associated address, but third-party service addresses should be carefully scrutinized.

For email and telephone information, use channels controlled by the importer. A durable approach is to designate a monitored customs-compliance mailbox on the importer's domain and establish internal coverage rules so that messages remain accessible during personnel changes.

4. Prioritize entries that are active or imminent

The first priority should be IORs with cargo on the water, active purchase orders, pending entries, high-value shipments, or time-sensitive inventory. A voided number can become an immediate commercial problem where freight is already approaching the port.

Importers should also identify the operational consequences of a disruption in advance:

- Who will receive a CBP notice?
- Who can approve and submit corrective information?
- Who will coordinate with the broker, carrier, and terminal?
- Which business unit bears demurrage, detention, storage, or general-order costs?
- Is there an alternate lawful import structure if the IOR cannot be promptly reestablished?

5. Correct carefully and preserve the record

CBP states that Form 5106 information may be submitted through ABI or by email to the appropriate Center of Excellence and Expertise. If the importer has not been assigned to a Center, CBP directs parties to the Center most closely aligned with the HTSUS classification of the importer's highest-valued commodity.

Maintain a complete remediation file, including:

- The prior Form 5106 record.

- The corrected submission.
- Supporting documentation for address, identity, email, and telephone information.
- The valid POA, if a broker files on the importer's behalf.
- Submission confirmation and CBP correspondence.
- Internal approval records and a written explanation of the correction, where appropriate.

That file can be important both operationally and defensively. It demonstrates that the importer or broker identified the problem, implemented a correction, and established controls intended to prevent recurrence.

Liability Is Not Limited to a Voided Number

CBP's notice does more than warn of entry disruption. It expressly identifies potential legal consequences for inaccurate or misleading Form 5106 information.

The agency notes that a person certifying Form 5106 may face criminal exposure under 18 U.S.C. § 1001 for intentional false statements, deception, or fraud. CBP also states that inaccurate or misleading IOR data may be material to an obligation to pay money to CBP and could create exposure under the False Claims Act, 31 U.S.C. § 3729 *et seq.*

For brokers, CBP links Form 5106 accuracy to the broker's regulatory due-diligence obligations and warns that broker penalties may apply under 19 U.S.C. § 1641. The agency's message is particularly pointed: a broker may not treat client identity information as untested intake data where circumstances call for verification.

Not every Form 5106 correction will raise a disclosure issue. But where a review uncovers information that was knowingly false, deliberately obscured, or linked to a broader entry, valuation, origin, bonding, or duty-liability concern, the importer and broker should assess the issue with customs counsel before making an isolated corrective submission.